



**CHAMPAIGN-URBANA
PUBLIC HEALTH DISTRICT**

ANNUAL FINANCIAL STATEMENTS

For the Year Ended June 30, 2022

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CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Champaign-Urbana Public Health District
Champaign, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Champaign-Urbana Public Health District, Champaign, Illinois (the District), as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Champaign-Urbana Public Health District, Champaign, Illinois as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The District has not presented the management's discussion and analysis that governmental accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Naperville, Illinois
September 29, 2023

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

STATEMENT OF NET POSITION

June 30, 2022

	Governmental Activities
ASSETS	
Cash and investments	\$ 7,501,913
Receivables, net of allowance, where applicable	
Property taxes	2,560,423
Accounts	1,663,628
Inventory	46,657
Prepaid items	228,008
Net pension asset	4,066,852
Capital assets	
Not depreciated	489,719
Depreciated (net of accumulated depreciation)	<u>5,758,544</u>
Total assets	<u>22,315,744</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	<u>1,080,077</u>
Total deferred outflows of resources	<u>1,080,077</u>
Total assets and deferred outflows of resources	<u>23,395,821</u>
LIABILITIES	
Accounts payable	548,985
Accrued liabilities	369,087
Unearned revenue	513,875
Noncurrent liabilities	
Due within one year	-
Due in more than one year	<u>555,824</u>
Total liabilities	<u>1,987,771</u>
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	3,336,850
Deferred property taxes	<u>3,161,101</u>
Total deferred inflows of resources	<u>6,497,951</u>
Total liabilities and deferred inflows of resources	<u>8,485,722</u>
NET POSITION	
Net investment in capital assets	6,248,263
Restricted for	
IMRF	4,398,545
Audit	60,132
Insurance	239,319
Unrestricted	<u>3,963,840</u>
TOTAL NET POSITION	<u><u>\$ 14,910,099</u></u>

See accompanying notes to financial statements.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position
					Primary Government
PRIMARY GOVERNMENT					Governmental Activities
Governmental Activities					
Administration	\$ (331,403)	\$ -	\$ -	\$ -	\$ 331,403
Champaign County Public Health					
Department - Contract	1,593,703	-	1,979,466	-	385,763
Environmental health	812,246	323,685	166,675	-	(321,886)
Maternal and child health	2,697,376	85,619	2,180,819	-	(430,938)
Special projects	2,038,162	366,248	1,728,625	-	56,711
Teen and adult services	3,160,168	106,287	2,083,277	-	(970,604)
Wellness and health promotion	1,978,353	1,020,864	426,213	-	(531,276)
Interest	66	-	-	-	(66)
Total governmental activities	11,948,671	1,902,703	8,565,075	-	(1,480,893)
TOTAL PRIMARY GOVERNMENT	\$ 11,948,671	\$ 1,902,703	\$ 8,565,075	\$ -	(1,480,893)
General Revenues					
Taxes					
Property					
Replacement					
Investment income					
					4,057,139
					284,970
					6,182
Total					4,348,291
CHANGE IN NET POSITION					2,867,398
NET POSITION, JULY 1					12,042,701
NET POSITION, JUNE 30					\$ 14,910,099

See accompanying notes to financial statements.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 6,771,061	\$ 730,852	\$ 7,501,913
Receivables			
Property taxes	2,304,862	255,561	2,560,423
Accounts	1,605,894	57,734	1,663,628
Prepaid items	167,286	60,722	228,008
Inventory	46,657	-	46,657
TOTAL ASSETS	\$ 10,895,760	\$ 1,104,869	\$ 12,000,629
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 548,985	\$ -	\$ 548,985
Accrued liabilities	351,723	17,364	369,087
Unearned revenue - Grants	317,066	-	317,066
Unearned revenue - Other	195,313	1,496	196,809
Total liabilities	1,413,087	18,860	1,431,947
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	2,787,672	373,429	3,161,101
Total deferred inflows of resources	2,787,672	373,429	3,161,101
Total liabilities and deferred inflows of resources	4,200,759	392,289	4,593,048
FUND BALANCES			
Nonspendable - prepaid items	167,286	60,722	228,008
Nonspendable - inventory	46,657	-	46,657
Restricted			
IMRF	-	331,693	331,693
Audit	-	60,132	60,132
Insurance	-	178,597	178,597
Unrestricted			
Assigned for subsequent years' budget	1,152,662	-	1,152,662
Assigned for capital purposes	-	81,436	81,436
Unassigned			
General fund	5,328,396	-	5,328,396
Total fund balances	6,695,001	712,580	7,407,581
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 10,895,760	\$ 1,104,869	\$ 12,000,629

See accompanying notes to financial statements.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

June 30, 2022

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 7,407,581
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Amounts reported for governmental activities in the statement of
net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	6,248,263
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Differences between expected and actual experience, assumption changes, net differences between projected and actual earnings for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows on the statement of net position	(2,256,773)
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Long-term liabilities, are not due and payable in the current period, and, therefore, are not reported in the governmental funds	
Compensated absences	(555,824)
Net pension asset	<u>4,066,852</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 14,910,099</u></u>
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See accompanying notes to financial statements.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 3,824,245	\$ 517,865	\$ 4,342,110
Licenses and permits	284,839	-	284,839
Intergovernmental	8,254,493	304,423	8,558,916
Investment income	6,182	-	6,182
Charges for services	1,487,553	-	1,487,553
Miscellaneous	6,158	130,311	136,469
	<hr/>	<hr/>	<hr/>
Total revenues	13,863,470	952,599	14,816,069
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current			
Administration	780,532	-	780,532
Champaign County Public Health			
Department - Contract	1,526,942	155,861	1,682,803
Environmental health	716,103	141,389	857,492
Maternal and child health	2,636,122	444,471	3,080,593
Special projects	1,656,268	98,218	1,754,486
Teen and adult services	3,011,552	303,889	3,315,441
Wellness and health promotion	1,756,707	283,491	2,040,198
Debt service			
Principal	2,442	-	2,442
Interest and fiscal charges	66	-	66
Capital outlay	145,279	50,754	196,033
	<hr/>	<hr/>	<hr/>
Total expenditures	12,232,013	1,478,073	13,710,086
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,631,457	(525,474)	1,105,983
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	750,000	750,000
Transfers (out)	(750,000)	-	(750,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(750,000)	750,000	-
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	881,457	224,526	1,105,983
	<hr/>	<hr/>	<hr/>
FUND BALANCES, JULY 1	5,813,544	488,054	6,301,598
	<hr/>	<hr/>	<hr/>
FUND BALANCES, JUNE 30	\$ 6,695,001	\$ 712,580	\$ 7,407,581
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See accompanying notes to financial statements.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2022

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,105,983
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditure; however, they are capitalized and depreciated in the statement of activities	195,834
The change in interest payable, unamortized bond premium and repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	2,442
The change in the Illinois Municipal Retirement Fund net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resource	1,838,206
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(362,460)
Change in compensated absences	87,393
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,867,398</u>

See accompanying notes to financial statements.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Champaign-Urbana Public Health District (District), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

a. Reporting Entity

The District was established in 1937 under the Coleman Act, which authorized the establishment and maintenance of health departments. The District is governed by the Board of Health, consisting of the Chairman of the Champaign County Board and one member from both the City of Champaign Township and the Cunningham Township. The District's public health services include, but are not limited to environmental health inspections and permits; disease tracking reporting and investigation; HIV counseling and testing, prevention and management; sexually transmitted disease testing and treatment; dental services for children; education and health promotion; preventive services and case management for women; immunizations; and array of other services to pregnant women, children, teenagers, and adults of all ages all for the residents of Champaign and Urbana except for specific intergovernmental programs.

b. Component Units and Related Organizations

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The financial reporting entity consists of (a) the primary government, Champaign-Urbana Public Health District, which has a separately appointed governing body, is legally separate and fiscally independent of other state and local governments, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

There are no component units of Champaign-Urbana Public Health District nor is Champaign-Urbana Public Health District dependent on any other entity.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Funds are classified into the following category: governmental.

Governmental funds are used to account for all of the District's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds) and the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds). The General Fund is used to account for all activities of the District not accounted for in some other fund.

d. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It is used to account for all financial transactions, except those required to be accounted for in other funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there may be both restricted and unrestricted net assets available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical grants, and then by general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Since many payors pay greater than 60 days after the services are provided, one year is a better match of revenue to expenses. The District recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recognized and recorded when incurred. Capital outlay is considered an expenditure in the year incurred and capital assets are not recognized and depreciated in the fund financial statements.

The District reports unearned/unavailable/deferred revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the District has a legal claim to the resources, the liability or deferred inflow for unearned/unavailable/deferred revenue is removed from the financial statements and revenue is recognized.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Cash and Investments

Cash consists of demand deposits. Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and other nonparticipating investments are stated at cost or amortized cost. Investments with maturity greater than one year at time of purchase, if any, are stated at fair value. The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District held no investments to measure at fair value at June 30, 2022.

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses and are expensed when consumed.

h. Inventories

Inventories are valued at cost, which approximates market, using the average cost method.

i. Capital Assets

Capital assets, which include land, buildings, infrastructure, furniture and machinery and equipment are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an estimated useful life in excess of one year and an initial individual cost of more than \$5,000 or \$50,000 for equipment, building and improvements and infrastructure, respectively. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-40
Furniture, fixtures and equipment	3-10

j. Compensated Absences

Eligible employees accrue paid time off and sick leave time at the end of each month. The District allows employees to carry forward any unused paid time off on their anniversary date as long as it does not exceed 35 days. Upon separation, the District will pay for all accumulated paid time off. Employees are not paid for unused sick leave upon termination.

k. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as gains (losses) on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. The unamortized loss on refunding is reported as a deferred outflow of resources.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

l. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the District.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Fund Balances/Net Position (Continued)

Committed fund balance is constrained by formal actions of the District Board of Health, which is considered the District's highest level of decision-making authority. Formal actions include ordinances approved by the District. Assigned fund balance represents amounts constrained by the District's intent to use them for a specific purpose. Any residual fund balance in the General Fund or any deficit fund balance of any other governmental fund is reported as unassigned.

The District's policy is to maintain a minimum fund balance of 25% of budgeted expenditures. The priority for spending unrestricted resources when any of these amounts are available for expenditure should first reduce any committed amounts, followed by the assigned amounts and then unassigned.

If the unrestricted fund balance is projected to fall below the minimum level previously stated at any given point in time, then the District Board of Health could look at utilizing specific revenue sources, such as one-time revenue sources, fee revenues or budget surpluses to replenish the fund balance back up to the minimum level established by policy. If this is not feasible, then the Board of Health should approve a plan to replenish the unrestricted fund balance as soon as economic conditions allow, however preferably no later than three years after deficit occurs, in order to sustain financial viability.

In the event that the unrestricted fund balance exceeds the minimum fund balance established by policy, then the excess may be utilized for any lawful purpose as determined by the Board of Health. It is recommended that the first priority for utilizing the unassigned fund balance be to fund any deficit fund balance if applicable to meet the minimum 25% funding level, transfer funds to the building improvement/capital projects fund and use as beginning cash balance in support of annual budget, if necessary. The Board of Health recognizes that any such funds should be appropriated for non-recurring expenditures as they represent prior year surpluses that may or may not recur in the future.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the District considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to acquire or construct the capital assets.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

None of the restricted net positions or restricted fund balance results from enabling legislation adopted by the District.

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

n. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

The District is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). These include deposits/investments insured by the Federal Deposit Insurance Corporation (FDIC), obligations or securities guaranteed by the United States of America, direct obligations of any bank as defined by the Illinois Banking Act, certain money market mutual funds, municipal bonds and The Illinois Funds (a money market fund created by the State legislature under the control of the State Treasurer that maintains a \$1 share value).

It is the District's policy to apply the prudent person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to conform with legal requirements, seek reasonable income, preserve capital, maintain liquidity and in general, avoid speculative instruments.

2. DEPOSITS AND INVESTMENTS (Continued)

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the District's agent. All of the District's deposits were covered by either FDIC or collateral at June 30, 2022.

b. Investments

In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter-term securities, money markets or similar investment pools.

The investment policy does not limit the maximum maturity length of investments. However, the policy does require the District to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations. Unless matched to a specific cash flow, the District will not directly invest in securities maturing more than two years from the date of purchase. However, reserve funds may be invested in securities exceeding two years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

The District limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by limiting investment types and diversifying the portfolio so that potential losses on individual securities will be minimized. Diversification reduces the risk that potential losses on individual securities might exceed the income generated from the remainder of the portfolio.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District's investment policy does not address custodial credit risk.

Concentration of credit risk - the District's investment policy requires diversification of the portfolio but does not contain any specific diversification targets.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

3. PROPERTY TAXES

The District's property taxes are levied each year on all real property located within the District on or before the last Tuesday in December. The annual tax levy ordinance for 2021 taxes due and payable by the taxpayers in 2022 was passed in October 2021. Property taxes attach as an enforceable lien and are extended against the assessed valuation of the District on January 1.

Normally, taxes are due and payable in two installments in June and September at the County Collector's office. The District receives significant distributions of tax collections approximately one month after these due dates. Revenue from property taxes are recognized in the period they are intended to finance; the District considers 75% of the 2021 tax levy to finance the 2023 fiscal year. Property tax revenue recognized in fiscal year 2022 represents the 75% of the 2020 tax levy due and payable by the taxpayers in 2021 and 25% of the 2021 tax levy due and payable by taxpayers in 2022. The 2022 tax levy has not been recorded as a receivable at June 30, 2022. Although the tax attached as a lien on property as of January 1, 2022 the tax will not be levied until October 2022, and, accordingly, is not measurable at June 30, 2022.

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated				
Land	\$ 374,000	\$ -	\$ -	\$ 374,000
Construction in progress	270,111	-	154,392	115,719
Total capital assets not being depreciated	644,111	-	154,392	489,719
Capital assets being depreciated				
Buildings and improvements	8,347,365	303,500	-	8,650,865
Furniture, fixtures and equipment	483,901	46,726	-	530,627
Total capital assets being depreciated	8,831,266	350,226	-	9,181,492
Less accumulated depreciation for				
Buildings and improvements	2,730,659	303,977	-	3,034,636
Furniture, fixtures and equipment	329,829	58,483	-	388,314
Total accumulated depreciation	3,060,488	362,460	-	3,422,948
Total capital assets being depreciated, net	5,770,778	(12,234)	-	5,758,544
CAPITAL ASSETS, NET	\$ 6,414,889	\$ (12,234)	\$ 154,392	\$ 6,248,263

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Administration	\$ 26,287
Champaign County Public Health Department – Contract	222
Teen and Adult Services	7,213
Maternal and Child Health	2,088
Special Projects	293,761
Wellness and Health Promotion	32,889
	<hr/>
TOTAL DEPRECIATION EXPENSE	\$ 362,460
	<hr/>

5. LONG-TERM DEBT

The following is a summary of changes in long-term liabilities during the fiscal year:

	Beginning Balances	Increases	Decreases	Ending Balances	Current Portions
Compensated absences*	\$ 643,217	\$ -	\$ 87,393	555,824	\$ -
Financed purchase obligation	2,442	-	2,442	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	\$ 645,659	\$ -	\$ 89,835	\$ 555,824	\$ -
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

*These liabilities generally retired by the General Fund.

Financed Purchase Obligation

On July 18, 2017, the Board of Health entered into a financed purchase obligation with Everbank subsequently named TIAA Commercial, Inc. for two copiers. The obligation was retired during the fiscal year ended June 30, 2022.

6. INDIVIDUAL FUND DISCLOSURES

Transfers from/to other funds at June 30, 2021 consist of the following:

	Transfer In	Transfer Out
General	\$ -	\$ 750,000
Nonmajor Governmental	750,000	-
	<hr/>	<hr/>
TOTAL	\$ 750,000	\$ 750,000
	<hr/>	<hr/>

6. INDIVIDUAL FUND DISCLOSURES (Continued)

The purposes of the significant transfers to/from other funds are as follows:

- \$750,000 was transferred from the General Fund to the Nonmajor Governmental Funds (IMRF) to fund an additional contribution. This transfer will not be repaid.

7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; employee health insurance; and natural disasters. The District is insured for property, general liability, workers' compensation, employee health and other risks accounted for in the General and Insurance Fund. Settled claims from these risks have not exceeded commercial insurance coverage in the current fiscal year or the two prior fiscal years.

8. CONTINGENT LIABILITIES

a. Litigation

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the District's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the District.

Carle Foundation and Presence Health have lawsuits requesting to be exempt from the real estate property tax for various years covering 2003-2012. To be classified as a contingent liability in the financial statements, an item must be probable and estimable. The District does not believe the liabilities for the remaining litigated properties meet the probability test at this time; the District estimates a liability of \$119,721 to Presence Health and \$139,438 to Carle Foundation that is not recognized in the financial statements.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLAN

The District contributes to a defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for all plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or www.imrf.org.

Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2021 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	97
Inactive employees entitled to but not yet receiving benefits	112
Active employees	113
	<hr/>
TOTAL	322
	<hr/>

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

Benefits Provided (Continued)

For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the fiscal year ended June 30, 2022 was 7.15% of covered payroll.

Net Pension Liability (Asset)

The District's net pension liability (asset) was measured as of December 31, 2021 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions:

Actuarial valuation date	December 31, 2021
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income,

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

Net Pension Liability (Asset) (Continued)

General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the District's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2021	\$ 24,782,084	\$ 26,311,515	\$ (1,529,431)
Changes for the period			
Service cost	558,803	-	558,803
Interest	1,779,197	-	1,779,197
Difference between expected and actual experience	1,000,122	-	1,000,122
Changes in assumptions	-	-	-
Employer contributions	-	1,253,856	(1,253,856)
Employee contributions	-	270,302	(270,302)
Net investment income	-	4,262,352	(4,262,352)
Benefit payments and refunds	(1,041,662)	(1,041,662)	-
Other	-	89,033	(89,033)
Net changes	2,296,460	4,833,881	(2,537,421)
BALANCES AT DECEMBER 31, 2021	\$ 27,078,544	\$ 31,145,396	\$ (4,066,852)

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2021, the District recognized pension expense of \$(605,195). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 854,900	\$ -
Changes in assumption	-	158,877
Net difference between projected and actual earnings on pension plan investments	-	3,177,973
Contributions made after measurement date	225,177	-
	<hr/>	<hr/>
TOTAL	\$ 1,080,077	\$ 3,336,850

\$225,177 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ended June 30, 2022.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2023	\$ (452,930)
2024	(1,029,956)
2025	(532,255)
2026	(466,809)
2027	-
Thereafter	-
	<hr/>
TOTAL	\$ (2,481,950)

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the District's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ (693,933)	\$ (4,066,852)	\$ (6,692,419)

10. OTHER POSTEMPLOYMENT BENEFITS

The District offers other postemployment benefits (OPEB) for all of its retirees through the District's Group Health insurance defined benefit plan administered by Local Government Health Plan that meet all of the specified criteria: (1) must be less than age 65, (2) retire through Illinois Municipal Retirement Fund (IMRF), and (3) elect coverage at the time of retirement. Spouses of eligible members are also eligible to sign up as long as they do so at the time the employee retires.

Once the retiree and/or spouse reach age 65 years, they are automatically terminated from the plan, unless they waive coverage prior to that. Once the retiree waives coverage, they are no longer eligible under the OPEB plan. The premiums are paid 100% by the retiree.

The District has evaluated its potential other postemployment benefits liability. The District provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. However, no former employees have chosen to stay in the District's health insurance plan. Additionally, the District had no former employees for which the District was providing an explicit subsidy and no current employees with agreements for future explicit subsidies upon retirement. As a result, the District has determined that no material liability is required to be reported under GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Therefore, the District has not recorded any postemployment benefit liability as of June 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended June 30, 2022

	Original and Final Budget	Actual
REVENUES		
Taxes	\$ 3,678,539	\$ 3,824,245
Licenses and permits	268,769	284,839
Intergovernmental	10,203,550	8,254,493
Charges for services	1,874,625	1,487,553
Investment income	14,753	6,182
Miscellaneous	7,654	6,158
Total revenues	16,047,890	13,863,470
EXPENDITURES		
Current		
Administration	924,174	780,532
Champaign County Public Health		
Department - Contract	988,111	1,526,942
Environmental health	802,336	716,103
Maternal and child health	2,501,595	2,636,122
Special projects	4,911,041	1,656,268
Teen and adult services	3,207,369	3,011,552
Wellness and health promotion	2,123,185	1,756,707
Indirect allocations	110,675	-
Debt service		
Principal	5,645	2,442
Interest and fiscal charges	-	66
Capital outlay	12,000	145,279
Total expenditures	15,586,131	12,232,013
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	461,759	1,631,457
OTHER FINANCING SOURCES (USES)		
Transfers (out)	(1,355,000)	(750,000)
Total other financing sources (uses)	(1,355,000)	(750,000)
NET CHANGE IN FUND BALANCE	<u>\$ (893,241)</u>	881,457
FUND BALANCE, JULY 1		<u>5,813,544</u>
FUND BALANCE, JUNE 30		<u><u>\$ 6,695,001</u></u>

(See independent's auditor report.)

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Nine Fiscal Years

FISCAL YEAR ENDED JUNE 30,	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 515,638	\$ 489,077	\$ 468,234	\$ 474,047	\$ 446,460	\$ 410,652	\$ 480,761	\$ 490,349	\$ 477,566
Contributions in relation to the actuarially determined contribution	515,638	489,077	468,234	474,047	446,460	410,652	480,761	490,349	477,566
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 4,850,243	\$ 4,994,348	\$ 5,096,320	\$ 5,197,596	\$ 5,001,826	\$ 5,441,679	\$ 5,672,768	\$ 6,165,222	\$ 6,681,303
Contributions as a percentage of covered payroll	10.63%	9.79%	9.19%	9.12%	8.93%	7.55%	8.47%	7.95%	7.15%
Additional contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 22 years until the remaining period reaches ten years (then ten-year rolling period); the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent's auditor report.)

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Eight Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY								
Service cost	\$ 553,162	\$ 515,493	\$ 564,055	\$ 528,182	\$ 469,155	\$ 539,626	\$ 563,919	\$ 558,803
Interest	1,197,165	1,310,260	1,436,386	1,477,396	1,467,150	1,591,946	1,703,925	1,779,197
Differences between expected and actual experience	(80,532)	641,232	(595,910)	(657,099)	657,908	289,833	76,944	1,000,122
Changes of assumptions	609,347	25,724	(25,484)	(590,899)	639,735	-	(319,115)	-
Benefit payments, including refunds of member contributions	(732,266)	(772,462)	(847,040)	(832,703)	(896,657)	(849,953)	(928,086)	(1,041,662)
Net change in total pension liability	1,546,876	1,720,247	532,007	(75,123)	2,337,291	1,571,452	1,097,587	2,296,460
Total pension liability - beginning	16,051,747	17,598,623	19,318,870	19,850,877	19,775,754	22,113,045	23,684,497	24,782,084
TOTAL PENSION LIABILITY - ENDING	\$ 17,598,623	\$ 19,318,870	\$ 19,850,877	\$ 19,775,754	\$ 22,113,045	\$ 23,684,497	\$ 24,782,084	\$ 27,078,544
PLAN FIDUCIARY NET POSITION								
Contributions - employer	\$ 495,655	\$ 495,395	\$ 456,068	\$ 458,538	\$ 693,496	\$ 366,352	\$ 468,616	\$ 1,253,856
Contributions - member	230,338	239,450	227,025	264,130	245,527	257,577	267,113	270,302
Net investment income	979,329	85,313	1,177,753	3,149,568	(997,252)	3,649,797	3,249,443	4,262,352
Benefit payments, including refunds of member contributions	(732,266)	(772,462)	(847,040)	(832,703)	(896,657)	(849,953)	(928,086)	(1,041,662)
Other (net transfer)	50,651	(87,827)	103,835	(700,548)	456,226	12,116	(180,705)	89,033
Net change in plan fiduciary net position	1,023,707	(40,131)	1,117,641	2,338,985	(498,660)	3,435,889	2,876,381	4,833,881
Plan fiduciary net position - beginning	16,057,703	17,081,410	17,041,279	18,158,920	20,497,905	19,999,245	23,435,134	26,311,515
PLAN FIDUCIARY NET POSITION - ENDING	\$ 17,081,410	\$ 17,041,279	\$ 18,158,920	\$ 20,497,905	\$ 19,999,245	\$ 23,435,134	\$ 26,311,515	\$ 31,145,396
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 517,213	\$ 2,277,591	\$ 1,691,957	\$ (722,151)	\$ 2,113,800	\$ 249,363	\$ (1,529,431)	\$ (4,066,852)

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021
Plan fiduciary net position as a percentage of the total pension liability	97.06%	88.21%	91.48%	103.65%	90.44%	98.95%	106.17%	115.02%
Covered payroll	\$ 4,759,418	\$ 5,321,109	\$ 5,044,996	\$ 4,978,702	\$ 5,133,057	\$ 5,627,522	\$ 5,931,855	\$ 6,006,716
Employer's net pension liability (asset) as a percentage of covered payroll	10.87%	42.80%	33.54%	(14.50%)	41.18%	4.43%	(25.78%)	(67.71%)

Changes in assumptions related to retirement age and mortality were made in 2015. There was a change in the discount rate assumption from 2015 to 2016.

Changes in assumptions related to retirement age and mortality were made in 2017. There was a change in the discount rate assumption from 2017 to 2018.

Changes in assumptions related to retirement age and mortality were made in 2020.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent's auditor report.)

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2022

BUDGETS

An appropriated budget is legally adopted on an annual fiscal year basis for the General Fund. The level of budgetary control is by the fund. The budget is adopted on a basis consistent with GAAP.

NONMAJOR GOVERNMENTAL FUNDS

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2022

	IMRF	Audit	Insurance	Capital Projects	Total Nonmajor Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 377,442	\$ 60,132	\$ 222,836	\$ 70,442	\$ 730,852
Receivables					
Property taxes	140,820	-	114,741	-	255,561
Accounts	33,777	-	11,467	12,490	57,734
Prepaid items	-	-	60,722	-	60,722
TOTAL ASSETS	\$ 552,039	\$ 60,132	\$ 409,766	\$ 82,932	\$ 1,104,869
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accrued liabilities	\$ 14,579	\$ -	\$ 2,785	\$ -	\$ 17,364
Unearned revenue - Other	-	-	-	1,496	1,496
Total liabilities	14,579	-	2,785	1,496	18,860
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	205,767	-	167,662	-	373,429
Total deferred inflows of resources	205,767	-	167,662	-	373,429
Total liabilities and deferred inflows of resources	220,346	-	170,447	1,496	392,289
FUND BALANCES					
Nonspendable - prepaid items	-	-	60,722	-	60,722
Restricted					
IMRF	331,693	-	-	-	331,693
Audit	-	60,132	-	-	60,132
Insurance	-	-	178,597	-	178,597
Unrestricted					
Assigned for capital purposes	-	-	-	81,436	81,436
Total fund balances	331,693	60,132	239,319	81,436	712,580
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 552,039	\$ 60,132	\$ 409,766	\$ 82,932	\$ 1,104,869

(See independent's auditor report.)

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2022

	IMRF	Audit	Insurance	Capital Projects	Total Nonmajor Governmental Funds
REVENUES					
Property taxes	\$ 273,595	\$ -	\$ 244,270	\$ -	\$ 517,865
Intergovernmental	241,517	-	62,906	-	304,423
Miscellaneous	-	-	-	130,311	130,311
Total revenues	515,112	-	307,176	130,311	952,599
EXPENDITURES					
Current					
Champaign County Public Health					
Department - Contract	127,167	74	28,620	-	155,861
Environmental health	112,862	92	28,435	-	141,389
Maternal and child health	393,675	301	50,495	-	444,471
Special projects	82,046	40	16,132	-	98,218
Teen and adult services	267,968	197	35,724	-	303,889
Wellness and health promotion	246,103	196	37,192	-	283,491
Capital outlay	-	-	-	50,754	50,754
Total expenditures	1,229,821	900	196,598	50,754	1,478,073
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(714,709)	(900)	110,578	79,557	(525,474)
OTHER FINANCING SOURCES (USES)					
Transfers in	750,000	-	-	-	750,000
Total other financing sources (uses)	750,000	-	-	-	750,000
NET CHANGE IN FUND BALANCES	35,291	(900)	110,578	79,557	224,526
FUND BALANCES, JULY 1	296,402	61,032	128,741	1,879	488,054
FUND BALANCES, JUNE 30, 2022	\$ 331,693	\$ 60,132	\$ 239,319	\$ 81,436	\$ 712,580

(See independent's auditor report.)

OTHER SUPPLEMENTARY INFORMATION

REPORT ON FEDERAL AWARDS

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Champaign-Urbana Public Health District
Champaign, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Champaign-Urbana Public Health District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated September 29, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Naperville, Illinois
September 29, 2023

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Champaign-Urbana Public Health District
Champaign, Illinois

Report on Compliance for Each Major Federal Program

We have audited Champaign-Urbana Public Health District’s (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibility for the Auditor Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control*

over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated March 30, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Naperville, Illinois
September 29, 2023

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN Number	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
Child Nutrition Cluster						
U.S. Department of Agriculture	Illinois State Board of Education	Summer Food Service Program For Children	10.559	2021-09-010-059P-00	\$ 56,244	\$ -
U.S. Department of Agriculture	Illinois State Board of Education	Summer Food Service Program For Children	10.559	2022-09-010-059P-00	20,139	-
		Total Child Nutrition Cluster			<u>76,383</u>	<u>-</u>
U.S. Department of Agriculture	Illinois Department of Human Services	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	FCSAQ00824	615,162	-
U.S. Department of Agriculture	Illinois Department of Human Services	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	FCSAQ01164	85,000	-
					<u>700,162</u>	<u>-</u>
U.S. Department of Agriculture	Illinois Department of Human Services	WIC Farmers' Market Nutrition Program (FMNP)	10.572	FCSAQ01247	1,000	-
U.S. Department of Agriculture	Sola Gratia Farm	Farm to School Grant Program	10.575	CN-F2S-21-TKEY-IL-2	47,558	-
		Total U.S. Department of Agriculture			<u>825,103</u>	<u>-</u>
U.S. Environmental Protection Agency	Illinois Emergency Management Agency	State Indoor Radon Grant	66.032	21CHAM Radon	205	-
U.S. Environmental Protection Agency	Illinois Emergency Management Agency	State Indoor Radon Grant	66.032	22RDNCHAM	2,738	-
					<u>2,943</u>	<u>-</u>
U.S. Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grants	66.605	25080010J	463	-
U.S. Environmental Protection Agency	Champaign County Board of Health	Performance Partnership Grants	66.605	25080009J	1,200	-
					<u>1,663</u>	<u>-</u>
		Total U.S. Environmental Protection Agency			<u>4,606</u>	<u>-</u>
U.S. Department of Homeland Security		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	283,329	-
U.S. Department of Health and Human Services	Illinois Department of Human Services	Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	FCSAP01830	110,829	-
					<u>110,829</u>	<u>-</u>

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2022

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN Number	Program/Grant Number	Expenditures	Amount Provided to Subrecipients
U.S. Department of Health and Human Services	Illinois Department of Human Services	Social Services Block Grant	93.667	FCSAU05995	\$ 80,752	\$ -
U.S. Department of Health and Human Services	Illinois Department of Human Services	Opioid STR	93.788	43CAZ03562	539,944	-
U.S. Department of Health and Human Services	Illinois Department of Human Services	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	FCSAK06300	43,691	-
U.S. Department of Health and Human Services	Association of Food & Drug Officials	Food and Drug Administration Research	93.103	G-MP-2009-08798	20,000	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	Public Health Emergency Preparedness	93.069	27180010J	72,093	-
U.S. Department of Health and Human Services	Champaign County Board of Health	Public Health Emergency Preparedness	93.069	27180009J	59,589	-
					131,682	-
U.S. Department of Health and Human Services	N/A	Immunization Cooperative Agreements- Non Cash	93.268	N/A	55,408	-
U.S. Department of Health and Human Services	Champaign County Board of Health	Immunization Cooperative Agreements	93.268	25080009J	2,405	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	Immunization Cooperative Agreements	93.268	25080010J	11,287	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	Immunization Cooperative Agreements	93.268	15080610I	257,178	-
U.S. Department of Health and Human Services	Champaign County Board of Health	Immunization Cooperative Agreements	93.268	15080609I	202,068	-
					528,346	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323*	05180109H	564,070	-
U.S. Department of Health and Human Services	Champaign County Board of Health	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323*	05180108H	533,396	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323*	28180509J	155,333	-
U.S. Department of Health and Human Services	Champaign County Board of Health	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323*	28180508J	130,034	-
					1,382,833	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	Public Health Emergency Response	93.354	27680010J	50,195	-
U.S. Department of Health and Human Services	Champaign County Board of Health	Public Health Emergency Response	93.354	27680009J	76,187	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	Public Health Emergency Response	93.354	28080200J	19,700	-
					146,082	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	Maternal and Child Health Services Block Grant to the States	93.994	26380073J	105,082	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	Maternal and Child Health Services Block Grant to the States	93.994	26380004J	2,567	-
					107,649	-
U.S. Department of Health and Human Services	Illinois Department of Public Health	HIV Care Formula Grants	93.917*	05780065H	1,141,015	-
U.S. Department of Health and Human Services	Illinois Public Health Association	Federal Comprehensive HIV Prevention Project for Health Departments	93.940	22-204-01	9,470	-
		Total U.S. Department of Human Services			4,242,293	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 5,355,331	\$ -

*Denotes Major Program

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net assets of the District.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - Subrecipients

The Champaign-Urbana Public Health District did not provide any awards to subrecipients during the year ended June 30, 2022.

Note D - Noncash Transactions

The District received \$55,408 of immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health under ALN number of 93.268.

Note E - Loans

There were no federal loans, loan guarantees or insurance outstanding at June 30, 2022 and during the year then ended.

Note F - Indirect Cost Rate

The District has elected to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:
Material weakness(es) identified? ☐ yes ☒ no
Significant deficiency(ies) identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified? ☐ yes ☒ no
Significant deficiency(ies) identified? ☐ yes ☒ none reported

Type of auditor's report issued on compliance
for major federal programs: *unmodified*

Any audit findings disclosed that are required
to be reported in accordance with
2 CFR 200.516(a)? ☐ yes ☒ no

Identification of major federal programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.323	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)
93.917	HIV Care Formula Grants

Dollar threshold used to distinguish
between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2022

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Findings and Questioned Costs

None